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Issuing benefits and perks

If you as an employer provide an employee with non-cash company benefits, such as living accommodations or a car, the employee may have to pay tax on them and you may have to pay employer contributions. The main rule in Sweden is that a benefit is taxable if it has not been specifically excluded from taxation. It is normally valued at market value. Some benefits are valued at a flat rate. If the employee pays for the benefit, the taxable value should be reduced with the amount paid.

Cars

A taxable benefit is issued when an employee privately uses a car that he/she is in possession of due to an employment or some other contractual agreement for work. If the employer pays for fuel for private driving it should also be taxed as a benefit.

Car benefits are valued at flat rates. They can be calculated on the Swedish part of this webpage. Travel to and from work are considered private use. An employee or contractor using a company car privately less than 10 times per year with a total driving distance of 1000 kilometer not taxed for a car benefit. If an owner or employee of a company has the right to use a car he or she must show that the car has been used less than this. This is normally done by keeping a detailed and complete driving chart, but all circumstances of worth are taken into consideration, for example any privately owned car.

Work tools and goods of limited value, workwear and uniforms

In some cases when an employee receives free work tools no tax liability arises. Work tools that are usable privately for the employees are tax free if:

1. the tools are required for the employee to carry out his work,
2. the benefit is of limited value to the employee, and
3. the benefit cannot easily be separated from the usage in the employment.

These requirements may apply to various goods and services that the employer give to the employee and are partly or fully to be considered work tools. For example data glasses, credit cards, broadband Internet access, certain phone services and education services. For tax exemption it is required that the employer pays for the work tools directly. If a cost allowance is given to the employee instead, it is fully taxable. Clothes are personal costs and employees have no right to make personal income tax deductions for private purchases of work clothes. However, the employer may offer work clothes tax free if they are specially adapted for the work and are not suited for private use. Uniforms and protective garments are tax free. If the employer offers ordinary clothes to employees, for example coats/jackets, suits, dress shirts, blouses, and trousers, that is most often a taxable benefit. For such clothes to be tax free, all requirements must be met and they are to be:

- work clothes for use in the work conducted,
- specially adapted for the work conducted, i.e. uniform garments for a certain kind of personnel or have another such special quality, and
- have the employers name or logo so that they deviate substantially from ordinary garments.

If employees temporarily borrow clothes that the employer owns and stores at the work site for the use of various employees while performing special tasks, for example performing on stage, it is tax free.

Living accommodation

If an employer provides an employee - or one of the employees relatives - with living accommodation the employee may have to pay tax on the benefit. For the purpose of calculating the value of the benefit for a living accommodation, a flat rate per square meter is used. The value calculated is to be used both for calculating tax deductions, employers contributions and for the income statement. The rates are set yearly for various regions to an average rate per square meter living space for comparable housing. For the employee, however, the value declared in his or her income tax return should be the market value of that accommodation. The value of a benefit of free vacation accommodations are to be valued at market value for both the employer and the employee.

- [Bostadsförmån \(Further information on rates etc.\) \(in Swedish\)](#)

Other benefits

The benefits listed above are just a few of the most common ones.

Tax-free benefits

In certain circumstances you can get some benefits without paying tax on them. Tax-free benefits may include some insurances, healthcare and employee benefits such as physical exercise and other health maintaining activities.

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